

Presentment Date and Time: November 16, 2009 at noon (Prevailing Eastern Time)

Objection Deadline: November 16, 2009 at 11:30 a.m. (Prevailing Eastern Time)

Hearing Date and Time (if an Objection is Filed): December 16, 2009 at 10:00 a.m. (Prevailing Eastern Time)

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re : Chapter 11 Case No.
LEHMAN BROTHERS HOLDINGS INC., *et al*, :
Debtors. : (Jointly Administered)
-----X

**NOTICE OF PRESENTMENT OF APPLICATION OF THE FEE COMMITTEE
FOR AUTHORIZATION TO EMPLOY AND RETAIN BROWNGREER PLC
AS FEE AND EXPENSE ANALYST, *NUNC PRO TUNC* TO JUNE 10, 2009**

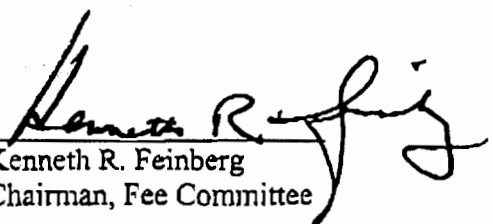
PLEASE TAKE NOTICE THAT THE UNDERSIGNED WILL PRESENT
THE ANNEXED Application (the “Application”) of the Fee Committee of Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, pursuant to the Order Appointing Fee Committee and Approving Fee Protocol (Docket No. 3651) for authorization to employ BrownGreer PLC (“BrownGreer”) as fee and expense analyst, *nunc pro tunc* to June 10, 2009, all as more fully described in the accompanying Application to the Honorable James M. Peck, United States Bankruptcy Judge, for approval and signature on **November 16, 2009 at noon (Prevailing Eastern Time).**

PLEASE TAKE FURTHER NOTICE that objections to the Application, if any, shall be in writing, shall conform to the Bankruptcy Rules and the Local Rules of the Bankruptcy Court for the Southern District of New York, shall set forth the name of the objecting party, the basis for the objection and the specific grounds thereof, shall be filed with the Bankruptcy Court electronically in accordance with General Order M0242 (which can be found at www.nysb.uscourts.gov) by registered users of the Bankruptcy Court’s case filing system and by

all other parties in interest, on 3.5 inch disk, preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format (with two hard copies delivered directly to Chambers) and shall be served upon: (i) the chambers of the Honorable James M. Peck, One Bowling Green, New York, New York, 10004, Courtroom 601; (ii) Weil, Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York, 10153, Attn: Richard P. Krasnow, Esq.; (iii) the Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street, 21st Floor, New York, New York, 10004 Attn: Andy Velez-Rivera, Esq.; (iv) Milbank, Tweed, Hadley & McCloy LLP, 1 Chase Manhattan Plaza, New York, New York, 10005, Attn: Dennis F. Dunne, Esq., attorneys for the Official Committee of Unsecured Creditors appointed in these cases; and (v) BrownGreer PLC, 115 S. 15th Street, Suite 400, Richmond, Virginia, 23219, Attn: Orran L. Brown, Esq., **so as to be so filed and received by no later than November 16, 2009 at 11:30 a.m. (prevailing Eastern Time)** (the "Objection Deadline").

PLEASE TAKE FURTHER NOTICE that only if a written objection is timely filed and served, a hearing will be held on **December 16, 2009 at 10:00 a.m. (Prevailing Eastern Time)** at the United States Bankruptcy Court for the Southern District of New York, Honorable James M. Peck, United States Bankruptcy Judge, One Bowling Green, New York, New York 10004-1408. If an objection is filed the moving and objecting parties are required to attend the hearing, and failure to appear may result in relief being granted or denied upon default.

Dated: November 4, 2009


Kenneth R. Feinberg
Chairman, Fee Committee

Presentment Date and Time: November 16, 2009 at noon (Prevailing Eastern Time)

Objection Deadline: November 16, 2009 at 11:30 a.m. (Prevailing Eastern Time)

Hearing Date and Time (if an Objection is Filed): December 16, 2009 at 10:00 a.m. (Prevailing Eastern Time)

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X
In re : Chapter 11 Case No.
LEHMAN BROTHERS HOLDINGS INC., *et al*, : 08-13555 (JMP)
Debtors. : (Jointly Administered)
-----X

**APPLICATION OF THE FEE COMMITTEE
FOR AUTHORIZATION TO EMPLOY AND RETAIN BROWNGREER PLC
AS FEE AND EXPENSE ANALYST, *NUNC PRO TUNC* TO JUNE 10, 2009**

TO: THE HONORABLE JAMES M. PECK,
UNITED STATES BANKRUPTCY JUDGE

The Fee Committee of Lehman Brothers Holdings Inc. ("LBHI") and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (together, the "Debtors" and, collectively with their non-debtor affiliates, "Lehman") submit this Application pursuant to the Order Appointing Fee Committee and Approving Fee Protocol (the "Fee Committee Order," Docket No. 3651) for Authorization to Employ, *Nunc Pro Tunc*, BrownGreer PLC ("BrownGreer" or the "Firm") as fee and expense analyst (this "Application") and respectfully represent:

Preliminary Statement

1. The Fee Committee was appointed to monitor the fees and expenses incurred in these chapter 11 cases by order of this Court, dated May 26, 2009 (the "Order"). By this Application, the Fee Committee seeks entry of an order, pursuant to the Fee Committee Order, authorizing the employment of BrownGreer to assist the Fee Committee in its analysis of the

fees and expenses of Retained Professionals¹ in these cases, effective as of June 10, 2009. The scope and estimated costs of the engagement of BrownGreer are outlined in the statement of engagement (the “Engagement Statement”), a copy of which is annexed hereto as Exhibit A. In support of this Application, the Fee Committee relies on the Declaration of Orran L. Brown, Esq., Chairman and partner of BrownGreer (the “Brown Declaration”), attached as Exhibit B.

Background

2. Commencing on September 15, 2008 and periodically thereafter (as applicable, the “Commencement Date”), LBHI and certain of its subsidiaries commenced with this Court voluntary cases under chapter 11 of the Bankruptcy Code. The Debtors’ chapter 11 cases have been consolidated for procedural purposes only and are being jointly administered pursuant to Rule 1015(b) of the Bankruptcy Rules. The Debtors are authorized to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(2) and 1108 of the Bankruptcy Code.

3. On September 17, 2008, Diana G. Adams, the United States Trustee appointed the statutory committee of unsecured creditors pursuant to section 1102 of the Bankruptcy Code (the “Creditors’ Committee”).

4. On September 19, 2008, a proceeding was commenced under the Securities Investor Protection Act of 1970 (“SIPA”) with respect to Lehman Brothers Inc. (“LBI”). A trustee appointed under SIPA is administering LBI’s estate.

5. On January 19, 2009, the United States Trustee appointed Anton R. Valukas as examiner in the above-captioned chapter 11 cases (the “Examiner”) and by order, dated January 20, 2009 [Docket No. 2583] the Court approved the U. S. Trustee’s appointment of the Examiner.

¹ Terms not defined in this pleading shall have the meaning ascribed to them in the Order.

6. On May 26, 2009, the Fee Committee was appointed in these cases, pursuant to the Fee Committee Order.

Jurisdiction

7. This Court has subject matter jurisdiction to consider and determine this matter pursuant to 28 U.S.C. § 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b).

Lehman's Business

8. Prior to the events leading up to these chapter 11 cases, Lehman was the fourth largest investment bank in the United States. For more than 150 years, Lehman had been a leader in the global financial markets by serving the financial needs of corporations, governmental units, institutional clients and individuals worldwide.

9. Additional information regarding the Debtor's businesses, capital structures, and the circumstances leading to the commencement of these chapter 11 cases is contained in the Affidavit of Ian T. Lowitt Pursuant to Rule 1007-2 of the Local Bankruptcy Rules for the Southern District of New York in Support of First-Day Motions and Applications, filed on September 15, 2008 [Docket No. 2].

Basis For Relief Requested

10. The Fee Committee has determined that the volume of fee and expense applications from retained professionals warrants assistance from a consultant who can provide computerized analyses of such requests. Accordingly, the Fee Committee has selected BrownGreer as the best qualified and most cost-effective professional to support the Fee Committee, with automated analysis and related services, in its review of fee and expense requests.

BrownGreer's Qualifications

11. BrownGreer is a professional services firm devoted to claims administration and multiple claims resolution. The firm has extensive experience in the design and operation of resolution facilities, and in settlement administration. BrownGreer builds and operates the processes to analyze claims data and other information in complex personal injury and financial settlement programs, requiring the analysis and management of voluminous sets of data. BrownGreer thus is well-positioned to analyze and assess the fees and expenses of professionals in a bankruptcy setting. BrownGreer was formed in 2002, but since 1989 its principals have been at the center of some of the most significant multiple claims settlements in the United States. For over ten years they held key roles, from start to finish, in the resolution of more than 400,000 claims from persons alleging injury from the Dalkon Shield intrauterine device, a solution that has been hailed as the most successful mass claims resolution in history. Since then, BrownGreer has served as lawyers, claims administrators, trustees, advisors, data managers, and experts for large and small multiple-claims situations, including the nationwide class action settlement relating to the "fen-phen" diet drugs. BrownGreer currently serves as the Claims Administrator in the national Vioxx Settlement Program. BrownGreer also has extensive experience in financial settlement programs. BrownGreer handles the full scope of claims administration in these personal injury and financial claims programs, including:

- (a) Design, programming and hosting of on line claims submission and information sharing with claimants and their representatives;
- (b) Design of how information and documents are submitted;
- (c) Capture of required data by conforming the firm's claims database platform to the information and processing steps applicable to the resolution;

- (d) Timetables for processing and completion; and
- (e) Reporting required for the parties and the courts.

As a claims administrator, special master, or trustee in these proceedings, BrownGreer has deep experience assessing the propriety and accuracy of the fees and expenses of claims processing vendors and other professionals involved in the administration of claims facilities and resolution programs.

12. The Fee Committee seeks to retain BrownGreer as its fee and expense analyst because, among other things, BrownGreer has a reputation for providing high-quality cost review services to their clients in a timely and cost-effective manner.

Services to Be Provided by BrownGreer

13. The Fee Committee has engaged BrownGreer to provide the services outlined in the Engagement Statement (attached as Exhibit A), which include: (a) auditing the accuracy of Fee Applications and Invoices; (b) reviewing the Fee Applications and Invoices for compliance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the U.S. Trustee Guidelines, and the Local Rules and Orders of the Court; (c) analyzing Fee Applications and Invoices for identification of billing irregularities; (d) preparing standard and customized reports summarizing the results of the Fee Application and Invoice reviews; and (e) such other services as the Fee Committee may request.

14. The employment of BrownGreer is in the best interest of the Debtors' estates and of these cases as a whole because it will aid in the Fee Committee's analysis of fees and expenses, and will augment the Fee Committee's ability to properly and efficiently analyze a large volume of fee and expense requests within relatively short time frames. From the inception

of these cases through May 31, 2009, the Retained Professionals have submitted approximately \$217.8 million in fees and expenses.

15. The Fee Committee believes that BrownGreer will materially aid in reviewing these and future fee and expense requests, and that BrownGreer's experience in this area will enable the Debtors to achieve substantial benefits by maximizing cost control and efficiency.

Compensation

16. The Fee Committee, subject to the provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and further orders of the Court, proposes to compensate BrownGreer at the Firm's regular hourly rates for legal and non-legal personnel, and to reimburse BrownGreer for all reasonable and necessary expenses under standards similar to those of sections 330 and 331 of the Bankruptcy Code. BrownGreer's hourly rate structure ranges from \$350 to \$380 for partners, \$150 to \$200 for associates and counsel, and \$45 to \$145 for paraprofessionals (including project managers and software programmers). These rates may change from time to time in accordance with BrownGreer's established billing practices and procedures. The Fee Committee submits that such rates and charges are reasonable.

17. With the Court's authority, BrownGreer will not apply to the Court for the interim and final allowance of compensation and reimbursement of expenses in accordance with sections 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and otherwise applicable administrative orders and guidelines. Instead, it requests authority to submit monthly invoices to the Fee Committee, which, upon approval by the Fee Committee under standards similar to those of sections 330 and 331 of the Bankruptcy Code, will be submitted to the Debtors for payment. The Fee Committee is comprised of its Chairman, a representative of the Debtors, a representative of the Official Creditors' Committee, and the United States Trustee.

Thus, each of the major constituencies in the case and the independent person serving as Fee Committee Chairman will review BrownGreer's invoices under the same standards governing the compensation of the Retained Professionals.

18. According to BrownGreer's books and records, it has not received any compensation for services rendered in the Debtors' chapter 11 cases.

Other Provisions

19. BrownGreer's engagement may be terminated by the Fee Committee at any time without liability, except that following such termination, BrownGreer shall remain entitled to any fees accrued but not yet paid prior to such termination, as the case may be.

Brown Greer's Connections with Parties in Interest and Possible Conflicts of Interest

20. To the best of the Fee Committee's knowledge, information, and belief, other than as set forth in the Brown Declaration, BrownGreer has not represented and has no relationship with: (i) the Debtors; (ii) their creditors or equity security holders; (iii) any other parties-in-interest in this case; (iv) the respective attorneys and accountants of any of the foregoing; or (v) the United States Trustee or any person employed in the Office of the United States Trustees, in any matter relating to these cases.

Applicable Legal Authority

21. On May 26, 2009, the Court entered its Order Appointing Fee Committee and Approving Fee Protocol (Docket No. 3651). The Fee Protocol, in relevant part, provides that the "Chairperson may, with the Fee Committee's consent and Court approval, retain additional professionals to assist the Fee Committee members in the fulfillment of their duties hereunder." *Id.*, at 3.

22. The Fee Committee has determined that it requires a knowledgeable fee analyst to render necessary professional services. Pursuant to this authority, the Fee Committee has selected BrownGreer as its fee and expense analyst. BrownGreer has substantial expertise and, as a result, is well qualified to perform these services for the Fee Committee.

Procedure

23. As this Application presents no novel issues of law, the Fee Committee requests that the requirement of the service and filing of a separate memorandum of law under Local Bankruptcy Rule 9013-1(b) be deemed satisfied by this Application.

24. No previous application for the relief sought herein has been made to this or any court.

Nunc Pro Tunc

25. BrownGreer has performed work in good faith beginning on June 10, 2009, to assist the Fee Committee in analyzing the Retained Professionals' fees and expenses. Brown Greer performed this work at the direction of the Fee Committee. Accordingly, it is appropriate that BrownGreer be retained *nunc pro tunc* to June 10, 2009. See Brown Declaration at ¶ 8.

Conclusion

WHEREFORE, the Fee Committee respectfully requests the entry of an order, substantially in the form annexed hereto, granting the relief requested herein and such other and further relief as the Court may deem just and proper.

Dated: November 4, 2009

The Fee Committee

By: 

Kenneth R. Feinberg

Chairman, Fee Committee

EXHIBIT A**REVIEW OF FEE APPLICATIONS****A. REVIEW OBJECTIVES**

- | | |
|-----------|--|
| 1. | Detection of Errors: Identify mathematical computation errors, time or expenses on other clients or matters recorded to this matter, use of incorrect billing rate for any timekeeper, duplicate entries by one applicant of the same hours by the same timekeeper or of the same expense, etc. This essentially is an audit of the accuracy of the Application and the billing statement or invoice back-up ("Invoice"). Each Applicant has used and will use billing codes normally used by the Applicant in preparing invoices for services. |
| 2. | Compliance with Billing Guidelines: Assess Fee Applications and Invoices for adherence to the governing requirements as to billing rates, use of task codes, Application and Invoice format, reimbursable, etc., established by Administrative Order M-150 (April 21, 1995) of the United States Bankruptcy Court for the Southern District of New York, the Court's Amended Order Pursuant to Sections 105(a) and 331 of the Bankruptcy Code and Bankruptcy Rule 2016(a) Establishing Procedures for Interim Monthly Compensation and Reimbursement of Expenses of Professionals (November 19, 2008), the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330 (January 30, 1996), or other applicable Rules or Orders. Identify any instance of non-compliance. |
| 3. | Detection of Billing Irregularities: Assess Fee Applications and Invoices for abnormalities in the time and/or expenses recorded, such as >24 hours billed by the same timekeeper in one day, multiple entries by the same timekeeper of the same number of hours, billing by multiple timekeepers for the same task where the task was not a group task, billing for non-billable activities, non-matching time entries by multiple time-keepers for the same event, etc. |
| 4. | Comparison with Projected Budget: In any period where a projected Budget for the period was required and provided, compare actual fees and expenses against the budget. Identify actual billings in excess of the budget and summarize findings and variances for the Fee Committee. |
| 5. | Reporting: Prepare for the Fee Committee standard reports and any reports requested summarizing the results of the reviews in Objectives 1 through 4. |

B. TASKS

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| 1. | Inventory: Identify all Fee Applications submitted to date by Applicant, date, fees, expenses, time period, payments, and 20% hold-back. Assign a unique identifier number to each Applicant. |
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REVIEW OF FEE APPLICATIONS	
2.	Hard Copy Submissions: Obtain from the Applicants hard copy or preferably electronic PDF images of all Fee Applications submitted to date and the Invoices of each Applicant that provides the back-up detail to each Application.
3.	Data Compilation: Assemble live data on each Fee Application submitted to date by Live Data Exchange in which each Applicant will provide live data versions of each Application (text and numerical data) and associated Invoices in Excel or other software format, perhaps using the Legal Electronic Data Exchange Standard (LEDES) of the LEDES Oversight Committee (http://www.ledes.org).
4.	Fee Application Database: Create a basic database to house the data compiled under Section B.3, to permit data analysis, importing data from Excel, Access or other formats from Applicants, and to track and report on the results of all reviews.
5.	Data Analysis: Design standard database queries and word frequency searches to automate the analysis of the Objectives.
6.	Manual Analysis: Analyze the results of the automated data analysis in Section B.5 and manually review the work descriptions in time entries to aid in Objectives 1 through 3 and 5. If live data cannot be obtained, perform the analysis necessary for Objectives 1 through 3 and 5 by review of the images of the Applications and Invoices, with the results of such review recorded in a tracking database. Advise the Fee Committee, as requested, on alternative uses of optical character recognition or manual entry of necessary data. Perform Manual Analysis as to all prior Fee Applications and Invoices, and future Applications and Invoices, and as requested by the Fee Committee.
7.	Monthly Budgets: If requested by the Fee Committee, design and issue a standard format to be used by each Applicant to submit with each Fee Application a projected budget for fees and expenses for the following month.
8.	Electronic Data Transfer: Receive and import data from each Applicant.

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re	: Chapter 11 Case No.
LEHMAN BROTHERS HOLDINGS INC., <i>et al</i> ,	: 08-13555 (JMP)
Debtors.	: (Jointly Administered)
-----X	

DECLARATION OF ORRAN L. BROWN ON BEHALF OF BROWNGREER PLC
PURSUANT TO BANKRUPTCY RULE 2014(a)

Orran L. Brown, being duly sworn, deposes and says:

1. I am a founder, an owner and Chairman of BrownGreer PLC (“BrownGreer” or the “Firm”), and am duly authorized to make this Declaration on the Firm’s behalf. I submit this declaration under section 327(a) of Title 11 of the United States Code (the “Bankruptcy Code”) and Bankruptcy Rule 2014 to set forth BrownGreer’s connections with the Debtor, creditor, parties in interest, attorneys, accountants, United States Trustee and the Office of the United States Trustee with respect to the above-captioned case.

2. As set forth more fully herein, as may be required by Bankruptcy Rule 2014, attorneys and paraprofessionals under my supervision reviewed BrownGreer's connections with the "Parties in Interest List" provided by the United States Trustee as of July 21, 2009. The Parties in Interest List is annexed to this Declaration as Schedule 1.

3. After thorough investigation, I believe that BrownGreer, its attorneys, paraprofessionals and other personnel employed thereby do not have any interest adverse to the Debtor, and that BrownGreer is disinterested and competent to perform the tasks of fee and expense analyst. No promises have been received by BrownGreer or any shareholders thereof as to compensation in connection with this case other than in accordance with the provisions of the

Bankruptcy Code. BrownGreer has no agreement with any other entity to share with such entity any compensation received by BrownGreer other than in accordance with the Bankruptcy Code.

4. To the best of my knowledge, information and belief, BrownGreer, its shareholders, agents, workers, servants, employees and counsel have no connection with the Debtor, the creditors in this case, other parties in interest, their respective attorneys and accountants, the United States Trustee or any person employed in the Office of the United States Trustee and, in support thereof, states the following:

a. Current Representation in Connection with the Lehman Bankruptcy or Creditors or Parties in Interest

BrownGreer is not presently representing any creditors or other parties in interest in connection with the Lehman Bankruptcy or in any matters relating to the Lehman Bankruptcy.

b. Past Representation in Connection with the Lehman Bankruptcy or Creditors or Parties in Interest

BrownGreer has never represented any creditors or other parties in interest in connection with the Lehman Bankruptcy or in any matters relating to the Lehman Bankruptcy.

c. Current Representation of Creditors and/or Parties in Interest in Matters Unrelated to the Lehman Bankruptcy

BrownGreer does not currently represent creditors or parties in interest in matters unrelated to the Lehman Bankruptcy.

5. Neither BrownGreer nor any of its shareholders, agents, workers, servants, employees or counsel hold or own any claim or equity security in the Debtor.

6. In light of all of the above, I believe that neither BrownGreer nor any of its shareholders, officers, agents, servants, workers, employees or counsel represents any interest materially adverse to the debtor or to the debtor's estate or the matters to which BrownGreer is seeking to be employed. To the best of my knowledge and belief, BrownGreer is a "disinterested person," as that term is defined in Section 101(14) of the Bankruptcy Code.

7. If I discover any other matter, which could arguably create a conflict of interest, or any information contrary to or in addition to that set forth herein, I will immediately disclose such information to the Court and to all parties in interest.

8. BrownGreer has performed work in good faith beginning on June 10, 2009, to assist the Fee Committee in analyzing the Retained Professionals' fees and expenses. BrownGreer performed this work at the direction of the Fee Committee.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct and that this Declaration was executed on September 17, 2009.



Orran L. Brown, Esquire
Chairman
BrownGreer PLC

SCHEDULE 1

50 Largest Bond Holders

1. Advanced Series Trust
2. AETNA Life Insurance Company
3. AIG Annuity Insurance Company
4. ALFA Mutual Fire Insurance Company
5. Allianz Life Insurance Company of North America
6. Alpha Mutual Fund Management
7. American Family Life Assurance Company
8. American Life Insurance Company
9. AXA Equitable Life Insurance Company
10. Barclays Global Fund Advisors
11. BBVA Gestion SA SGIIC (Spain)
12. Blackrock Advisors
13. Capital Research and Management
14. Continental Casualty Company
15. Federated Investors
16. Fidelity Management and Research
17. Franklin Advisors Inc.
18. Franklin Templeton Investments
19. Guardian Life Insurance Company
20. Hartford Life Insurance Company
21. ING Investment LLC
22. Jackson National Life Insurance
23. John Hancock Investment Management Services
24. John Hancock Life Insurance Company
25. Liberty National Life Insurance Company
26. Loomis Sayles & Company L.P.
27. Medical Liability Mutual Insurance Company
28. Metlife Insurance Company of Connecticut
29. Metropolitan Life Insurance Company
30. Metropolitan West Capital Management
31. NATIXIS Asset Management Advisors
32. Northwest Mutual Life Insurance Company
33. Phillips Hager & North Investment Management
34. PIMCO Advisors LP
35. PIMCO Funds Global Investors
36. Principal Life Insurance Company
37. Prudential Financial Inc.
38. Prudential Insurance Company of America
39. Riversource Life Insurance Company
40. Sun Life Assure Co. of Canada
41. T. Rowe Price Associates
42. Teachers Insurance and Annuity Association
43. Thrivent Financial for Lutherans
44. Transamerica Life Insurance Company
45. UBS Investment KAG
46. United States – Indices

47. Van Kampen Asset Management
48. Vanguard Group Incorporated
49. Western Asset Management Company
50. Zurich American Insurance Company

Largest Unsecured Creditors other than Bondholders

1. 1221 Avenue of the Americas *
2. 125 Broad Street *
3. 1301 Properties Owner LP
4. 55 Broadway *
5. 767 Fifth Ave *
6. Allen & Overy
7. Anjarlekar & Associates
8. ANZ Banking Group Limited
9. Aozora Bank
10. Ashurst Morris Crisp
11. Australia and New Zealand Banking Group Limited
12. Banctec Ltd.
13. Bank of America Plaza STE 3500 *
14. Bank of China, New York Branch
15. Bank of Taiwan, New York Agency
16. Bats Trading, Inc.
17. Bloomberg Finance LP
18. Bloomberg L.P.
19. BNP Paribas
20. Broadridge Securities Processing
21. Cadwalader, Wickersham, and Taft
22. Canary Wharf Management Limited
23. CB Richard Ellis Client Account RE Gloa
24. CDW Direct LLC
25. Chuo Mitsui Trust & Banking
26. Citibank N.A. Hong Kong Branch
27. Citibank, NA
28. Clifford Chance
29. Commonwealth Bank of Australia, Tokyo Branch
30. Compucenter (UK) Ltd.
31. CW Lending II Limited
32. Davis, Polk and Wardwell
33. Dell Marketing L.P.
34. Deutsche Borsche AG
35. Dimension Data
36. DnB NOR Bank ASA
37. Drowst Trading, LLC
38. Ernst & Young
39. Ernst & Young Private Limited
40. Fidessa Plc.
41. First Commercial Bank Co., Ltd, New York Agency
42. FT Interactive Data
43. Haworth Singapore PTE Ltd.

44. Henegan Construction Co., Inc.
45. Hewlett-Packard AP (HONG KONG) LIMITED
46. HSBC Bank
47. Hua Nan Commercial Bank, Ltd
48. IBM Corporation
49. ICAP Securities Limited
50. Information Builders Inc.
51. JQ Network PTD Limited
52. KBC Bank
53. Kim & Chang
54. Kingston Communications PLC
55. Linklaters, S.L.
56. Lloyds Bank, PLC
57. London & European Title Insurance Services Ltd.
58. London Borough of Tower Hamlets Rates
59. Mace Limited
60. McKee Nelson LLP
61. Microsoft Licensing, GP
62. Millennium Developers PVT LTD
63. Mizuho Corporate Bank Ltd.
64. Morse Group Limited
65. Morse Service Holdings Limited
66. National Bank of Australia
67. National Commerce Bank
68. Network Appliance, Inc.
69. Nippon Life Insurance Co.
70. NYSE Market, Inc.
71. Origin HR Consulting Limited
72. Paul Weiss
73. Pricoa Relocation UK Limited
74. Reuters America Inc.
75. Reuters Limited
76. Shinkin Central Bank
77. Shinsei Bank Ltd.
78. Sidley Austin Brown & Wood
79. Standard & Poor's
80. Standard Chartered Bank
81. Sumitomo Mitsui Banking Corp
82. Sungard Securities Finance Inc.
83. Svenska Handelsbanken
84. Swapswire Limited
85. Taipei Fubon Bank, New York Agency
86. Tata Consultancy Services
87. The Bank of New York
88. The Bank of Nova Scotia
89. The British Land Company PLC
90. Thompson Financial
91. TIBCO Software, Inc.
92. UFJ Bank Limited

- 93. Vertex Mortgage Services
- 94. Virtix
- 95. WIPRO Infotech Enterprise Solutions
- 96. YXIME
- 97. ZKB (Zurcher Kantonalbank)

Significant Leases

- 101 Hudson Leasing Associates
- 1111 Brickell Office, LLC
- 125 High Street LP
- 1301 Properties Owner L.L.C.
- 20 CCC Business Trust
- 300 Main L.L.C.
- 50 Broadway Realty Corp.
- 5450 West Sahara LLC
- 600 Partners Co., L.P.
- 605 Third Avenue Fee LLC
- 70 Hudson Street, LLC
- 8 Sound Shore Associates, LLC
- 85 Tenth Avenue Associates, LLC
- AIG Technologies, Inc.
- American Center
- Archipelago Holdings, Inc.
- Argonne Capital Group
- B&R 919, LLC
- Beneficiaries of North Star Trust Company Title Holding Land
- BNC Mortgage
- Board of Trade of the City of Chicago, Inc.
- BP 399 Park Avenue LLC
- Brandywine Office Investments LLC
- Brookfield Properties One WFC Co. LLC
- CA-10880 Wilshire Limited Partnership
- CB Office 10, Ltd.
- CharterMac Mortgage Capital Corporation
- Clearbridge Advisors, LLC (f/k/a CAM North America, LLC)
- Clifford Chance US LLP
- CMD ST Financial Centre, LLC
- Columbia Center Property LLC
- Constellation Place, LLC
- Consultatio Inversora S.A.
- Corporate Park Associates
- Corridors I & II/Loudoun II SPE Feeco, L.L.C.
- Courtside West, LLC
- CPR (USA) Inc.
- Creekside Business Mall LLC
- Crescent TC Investors LP

- Crown Point, L.L.C.
- CT Tower Investments Inc
- Custer Court, L.P.
- DBSI Housing, Inc.
- Denver United LLC
- Deutsche Bank AG, New York Branch
- Deutsche Bank Securities, Inc.
- Deutsche Immobilien Fonds Aktiengesellschaft
- Dewey Ballantine LLP/Dewey LeBouf LLP
- Eastrich No. 167 Corporation
- Financial Solutions Partners, LLC
- For 1031 Heritage II LLC
- Four Point Star Operating Company, L.P.
- Franklin Credit Management
- Frazee, LLC
- Frenkel of New Jersey, Inc.
- Galleria Properties, LLC
- GRE Glendale LLC
- Guggenheim Concourse, L.P.
- Hanover Moving & Storage Co., Inc.
- Historic TW Inc.
- Historic TW Inc.
- HQ Global Workplaces
- Hunter Financial Group, LLC
- Huron Consulting Group LLC
- HWA 555 Owners, LLC
- JBC Funds 200 West Monroe LLC
- JDJ Properties, Inc.
- Legacy III Centennial, LLC
- Lehman Brothers Commercial Bank
- Lehman Brothers Holdings, Inc.
- Lempira S.R.L., R.U.C.
- Level 3 Communications, LLC
- Liberty Property Limited Partnership
- Mack-Cali CW Realty Associates L.L.C.
- Mackenzie Financial Corporation
- MCPR Unit V LP, S.E.
- Middlefield Park Associates
- Millennium De Investimentos Imobiliarios LTDA
- MJH Wacker LLC
- Monarch Centre Associates, LLC
- Mountain Towers Properties, LLC
- National Union Fire Insurance Company of Pittsburgh, PA
- NBS Brookside 700/800, L.L.C.
- New Tower Trust Company Multi-Employer Property Trust
- Nine Penn Center Associates, LP

- Normandy Real Estate Partners
- One William Street Capital Management, L.P.
- Palm Beach Park Centre 4, LLC
- PCC Properties (Calgary) Ltd.
- Piedmont Operating Partnership, L.P.
- Pricewaterhouse Coopers, LLP
- R3 Capital Management, L.P.
- Regus do Brasil, Ltd
- Rock Forty Ninth LLC
- Rockefeller Center North, Inc.
- Rosemead Properties, Inc.
- Sandtrap II, Ltd.
- Sharon Land Company, LLC
- SLG 220 News Owner LLC
- SP4 190 S. LaSalle, L.P.
- Stillwater Development, LLC
- Sunray Investments
- Teachers Insurance and Annuity Assoc. of America
- Telwares, Inc.
- Tempe Fountainhead Corporate, LLC
- Texas Tower Limited
- The Irvine Company LLC
- The Realty Associates Fund VIII, L.P.
- Triple Net Properties, LLC
- Trizec Westwood Center LLC
- Wacker Drive Limited Partnership
- Wasserstein Perella Group Holdings, LLC
- Willkie Farr & Gallagher LLP
- WLA UPU 1 and 2, LLC
- WPGH, LLC

Secured Creditors

1. Danske Bank
2. Fenway Funding LLC
3. JPMorgan Chase
4. MetLife
5. SMBC
6. State Street
7. Swedbank

Government and State Regulatory Agencies

- Commodity Futures Trading Commission (LBI, NB LLC)
- Federal Deposit Insurance Corporation (LB Bank, LB Commercial Bank)
- Federal Energy Regulatory Commission (Lehman Brothers Commodity Services Inc.)
- Financial Industry Regulatory Authority (non-governmental)

- National Futures Association (non-governmental)
- New York Stock Exchange (non-governmental)
- Office of the Comptroller of Financial Institutions (Lehman Brothers Trust Co.)
- Office of Thrift Supervision (LB Bank)
- Securities and Exchange Commission
- State Bank Commissioner of the State of Delaware (Lehman Brothers Trust Company of Delaware)
- State Blue Sky Laws in all 50 states and Puerto Rico
- Utah Commissioner of Financial Institutions (LB Commercial Bank)

Members of Ad Hoc or Unofficial Creditors' Committees – Those formed prior to the Commencement Date, to the extent known at the Commencement Date.

1. The Ad Hoc Committee of Bondholders of the Main Street Natural Gas, Inc. Gas Project Revenue Bonds

- Allstate Insurance Co.
- Capital Research Management Co.
- Franklin Advisors LP
- Franklin Federal Intermediate-Term-Tax-Free Income Fund
- Franklin Federal Tax-Free Income Fund
- Franklin Georgia Tax-Free Income Fund
- Franklin High-Yield Tax-Free Income Fund
- Independence Holding Co.
- Oppenheimer Funds, Inc.
- The Vanguard Group

2. Informal LBHI Bondholder Group

- Alliance Bernstein
- Capital Guardian Trust Company
- Cyrus Capital Partners, L.P.
- King Street Capital Management, L.L.C.
- Pacific Management Investment Company
- Wexford Capital LLC
- York Capital Management

Significant Stockholders – If Debtor is a corporation, any significant stockholders (greater than 5%).

- | | |
|---|-------|
| • AXA and related parties | 7.25% |
| • Clearbridge Advisors, LLC and related parties | 6.33% |
| • FMR LLC and related parties | 5.87% |

Directors and Officers (LBHI) – Current and former (up to three years) members of the corporation's board of directors and its officers.

Board of Directors

- Henry Kaufman

- Jerry A. Grundhofer
- John D. Macomber
- John F. Akers
- Marsha Johnson Evans
- Michael L. Ainslie
- Richard S. Fuld, Jr.
- Roger S. Berlind
- Roland A. Hernandez
- Sir Christopher Gent
- Thomas H. Cruikshank

Officers

- Aaron Guth
- Aida Sarmast
- Alex Kirk
- Andrew Fischthal
- Andrew Yeung
- Ann Cairns
- Bryan Marsal
- Christian Meissner
- Christine Searl
- Christopher O'Mera
- Daniel Ehrmann
- Darryl Steinberg
- David Coles
- David Goldfarb
- Denise Troise
- E. Todd Whitemore
- Eric Felder
- Erin Callen
- Francine Kittredge
- George H. Walker
- Gerald A. Donini
- Gerald Pietroforte
- Gwen J. Zeisler
- Herbert H. McDade III
- Hugh E. McGee III
- Hyung S. Lee
- Ian T. Lowitt
- Jack McCarthy
- James Brogan
- James Fogarty
- Jasjit S. Bhattal
- Jeffrey A. Welikson
- Jeffrey Fitts
- Jeffry Ciongoli

- Joanne Chormanski
- John M. Skoba
- John Suckow
- Jonathan Beyman
- Jonathan Harris
- Joseph M. Gregory
- Karen B. Corrigan
- Lana Franks
- Leo C. Trautman, Jr.
- Linda Klang
- Madeline L. Shapiro
- Martha Solinger
- Martin Winter
- Michael Geband
- Neill Poole
- Pamela Tibbetts
- Riccardo Banchetti
- Richard S. Fuld, Jr.
- Robert J. Leist
- Ronn A. Pisapia
- Salvatore Barbuzza
- Scott J. Freidheim
- Shawnda D. Merriman
- Stephen M. Lessing
- Terry L. Gentry
- Thomas A. Russo
- Thomas Hommel
- Wendy M. Uvino
- William Fox
- William Gordon
- William Olshan
- Yvonne Stich

Underwriting Investment Bankers for Debtor's Securities - all securities issued or outstanding on the Commencement Date or during the three years prior to the Commencement Date.

- ABN AMRO Rothschild
- Hoare Govett, Ltd.
- Lehman Brothers
- Merrill Lynch
- UBS Investment Bank

Related Entities

1. 737 Portfolio Services LLC
2. 737 Portfolio Trust
3. Area Assignor Corp. (dissolved)

4. Area Depository Corporation (dissolved)
5. Area GP Corporation
6. Aristos LLC
7. ASB L.L.C.
8. Ballybunion Investments No. 2 Ltd.
9. Ballybunion Investments No. 3 Ltd.
10. Ballybunion Investments No. Ltd.
11. Banque Lehman Brothers S.A.
12. Bixen Limited
13. BK I Realty Inc. (dissolved)
14. BK II Properties Inc.
15. BK III Properties Inc.
16. Blue Jay Realty Corporation
17. BNC Holdings Inc.
18. Bromley LLC
19. Brookson Corp.
20. Brookwood Energy & Properties Inc.
21. Canope Credit Corp.
22. Capital Analytics II, LP
23. Central Funding (Concord) Corporation (dissolved)
24. Clarks Summit I, LLC
25. Clarks Summit II, LLC
26. CP1 Real Estate Services Inc.
27. CP4 Real Estate Services Inc. (dissolved)
28. Dimont Corporation
29. DL Mortgage Corp.
30. DRA Management, Inc. (dissolved)
31. Eagle Energy Management, LLC
32. Eagle Energy Partners I, L.P.
33. East Dover Limited
34. Edibrook Corp.
35. EHP/GP Inc. (dissolved)
36. Eldon Street Holdings Limited
37. ELQ Holdings B.V.
38. ELQ Hypothek N.V.
39. Equipment Management Inc.
40. Equity Strategies Loans LLC
41. Equity Strategy Loans LLC
42. e-Valuate, LP
43. Executive Monetary Management, Inc.
44. Falcon Holdings I LLC
45. First Ward Properties Inc.
46. Flight Sim I LLC
47. Flight Sim II LLC
48. Flight Sim III LLC
49. Flight Sim IV LLC
50. Flight Sim V Inc.
51. FRAH Special Services Inc.
52. Fundo De Investimento Multimercado Credito Privado Navigator Investimento

- 53. Furno & Del Castano CapitalPartners LLP
- 54. GA Dekalb Inc.
- 55. GKI Korea Development Limited
- 56. Global Principal Strategies Loans Inc.
- 57. GmbH
- 58. GRA Finance Corporation Ltd.
- 59. GRA Finance Corporation Ltd.
- 60. Growth Partners Inc. (dissolved)
- 61. Hills Funding One, Ltd.
- 62. Hydrocarbon Capital II LLC
- 63. IL Lombard Inc. (dissolved)
- 64. Ivanhoe Lan Pty Limited
- 65. Jet Aircraft Leasing Inc. (dissolved)
- 66. Jet Partners, LLC
- 67. JFM Aviation Once LLC
- 68. KM-I Real Estate Company VII (sold)
- 69. Laminar Holdings LLC
- 70. LB 3 GmbH
- 71. LB Alberta Holdings Inc.
- 72. LB Beta Finance Cayman Limited
- 73. LB GPS Lightfoot L.L.C.
- 74. LB Holdings Intermediate 1 Ltd
- 75. LB Holdings Intermediate 2 Ltd
- 76. LB I Group Inc
- 77. LB India Holdings Cayman I Limited
- 78. LB India Holdings Cayman II Limited
- 79. LB India Holdings Mauritius I Limited
- 80. LB India Holdings Mauritius II Limited
- 81. LB India Holdings Mauritius III Limited
- 82. LB Investment Corp. Inc.
- 83. LB Investment Holding Company Limited (dissolved)
- 84. LB Investments (UK) Limited
- 85. LB Leasing Inc.
- 86. LB Lomond Investments Limited
- 87. LB Maritim Investor
- 88. LB Memphis Brownestone LLC
- 89. LB Military Housing LLC
- 90. LB Note Corp.
- 91. LB Ohana, LLC
- 92. LB Skypower Inc.
- 93. LB Trade Corp.
- 94. LB UK Financing Limited
- 95. LB UK RE Holdings Ltd.
- 96. LBCCA Holdings I LLC
- 97. LBCCA Holdings II LLC
- 98. LB-NL Holdings (Cayman) Limited
- 99. LB-NL Holdings I Inc.
- 100. LB-NL Holdings L.P.
- 101. LB-NL U.S. Investor Inc.

102. LBO Investments Limited
103. LBQ Funding (UK)
104. LBQ Hong Kong Funding Ltd
105. LBQ Hong Kong Services Limited
106. LCP LTU LLC
107. LCPI Properties Inc.
108. LCPI Properties Inv.
109. Leesburg ACG LLC
110. Lehman ABS Corporation
111. Lehman Aircraft Securitization Holdings LLC
112. Lehman Asset Backed Caps Inc.
113. Lehman Brother Venture Capital 2003 Partnership
114. Lehman Brothers (Israel) Inc.
115. Lehman Brothers (PTG) Limited
116. Lehman Brothers (Spain) S.A.
117. Lehman Brothers 1999 Venture Managers' Partnership L.P.
118. Lehman Brothers 1999 Vernture GP Partnership L.P.
119. Lehman Brothers AIM Holding II LLC
120. Lehman Brothers Alternative Investment Management LLC
121. Lehman Brothers Argentina S.A.
122. Lehman Brothers Asset Management (Europe) Ltd
123. Lehman Brothers Asset Management Asia, Inc. (dissolved)
124. Lehman Brothers Asset Management France
125. Lehman Brothers Asset Securitization LLC
126. Lehman Brothers Capital GmbH, Co
127. Lehman Brothers Capital Partners I, L.P.
128. Lehman Brothers Capital Partners II, L.P.
129. Lehman Brothers Capital Partners IV, L.P.
130. Lehman Brothers CDO 2003 L.P.
131. Lehman Brothers CDO Associates (Cayman), Ltd.
132. Lehman Brothers CDO Associates 2003 L.P.
133. Lehman Brothers CDO Associates 2004 L.P.
134. Lehman Brothers CDO Opportunity Partners 2004-2, L.P.
135. Lehman Brothers Commercial Corporation Asia Limited
136. Lehman Brothers Commercial Mortgage K.K.
137. Lehman Brothers Commodity Service Inc.
138. Lehman Brothers Communications Partnership
139. Lehman Brothers de Chile, S.A. (dissolved)
140. Lehman Brothers de Venezuela C.A. (inactive)
141. Lehman Brothers Derivative Finance LLC
142. Lehman Brothers Derivative Products Inc.
143. Lehman Brothers Diversified Private Equity Fund 2004, L.P.
144. Lehman Brothers do Brasil Ltda
145. Lehman Brothers Energy Canada, ULC
146. Lehman Brothers Europe Inc.
147. Lehman Brothers Europe Limited
148. Lehman Brothers European Mezzanine 2002 Associates L.P.
149. Lehman Brothers European Mezzanine 2002 L.P.
150. Lehman Brothers European Venture Capital Associates L.P.

151. Lehman Brothers European Venture Capital L.P.
152. Lehman Brothers Finance (Japan) Inc.
153. Lehman Brothers Financial Products Inc.
154. Lehman Brothers Fund of Funds Associates L.P.
155. Lehman Brothers Fund of Funds L.P.
156. Lehman Brothers Global Asset Management K.K. (liquidated)
157. Lehman Brothers Healthcare Venture Capital Associates L.P.
158. Lehman Brothers Healthcare Venture Capital L.P.
159. Lehman Brothers Holdings, Inc.
160. Lehman Brothers Holdings International Inc.
161. Lehman Brothers Holdings Japan Inc.
162. Lehman Brothers Holdings Plc
163. Lehman Brothers Holdings Scottish LP
164. Lehman Brothers Inc.
165. Lehman Brothers Insurance Agency L.L.C.
166. Lehman Brothers International (Europe)
167. Lehman Brothers International Services, Inc.
168. Lehman Brothers Investment Holding Company Inc.
169. Lehman Brothers Investment Management Asia Limited
170. Lehman Brothers Investments PTE Ltd.
171. Lehman Brothers Japan Inc
172. Lehman Brothers LBO Inc.
173. Lehman Brothers Limited
174. Lehman Brothers Luxembourg Investments Sari
175. Lehman Brothers MBG Associates III L.L.C.
176. Lehman Brothers MBG Associates L.P.
177. Lehman Brothers MBG Capital Partners 1998 (C) LP
178. Lehman Brothers MBG Finders 1999 (A) L.P.
179. Lehman Brothers MBG Finders 1999 (B) L.P.
180. Lehman Brothers MBG Finders 2000 (B) L.P.
181. Lehman Brothers MBG Partners 1997 (A) L.P. (dissolved)
182. Lehman Brothers MBG Partners 1997 (B) L.P. (dissolved)
183. Lehman Brothers MBG Partners 1998 (A) L.P.
184. Lehman Brothers MBG Partners 1998 (B) L.P.
185. Lehman Brothers MBG Partners 1998 (C) L.P.
186. Lehman Brothers MBG Partners 1999 (A) L.P.
187. Lehman Brothers MBG Partners 1999 (B) L.P.
188. Lehman Brothers MBG Partners 1999 (C) L.P.
189. Lehman Brothers MBG Partners L.P.
190. Lehman Brothers MBG Venture Capital Partners 1997
191. Lehman Brothers MBG Venture Capital Partners 1998 (A) L.P.
192. Lehman Brothers MBG Venture Capital Partners 1998 (B) L.P.
193. Lehman Brothers MBG Venture Capital Partners 1998 (C) L.P.
194. Lehman Brothers MBG Venture Capital Partners 1998 (D) L.P.
195. Lehman Brothers MLP Associates, L.P.
196. Lehman Brothers MLP Partners, L.P.
197. Lehman Brothers Offshore Diversified Arbitrage Fund, Ltd.
198. Lehman Brothers Offshore Diversified Arbitrage Master Fund Ltd.
199. Lehman Brothers Offshore Diversified Private Equity Fund 2004, L.P.

- 200. Lehman Brothers Offshore Investment Partnership L.P.
- 201. Lehman Brothers Offshore Investment Partnership-Japan L.P.
- 202. Lehman Brothers Offshore long/short fund, ltd
- 203. Lehman Brothers Offshore Long/Short Master Fund Ltd.
- 204. Lehman Brothers Offshore Partners Ltd.
- 205. Lehman Brothers Offshore Partnership Account 2000/2001, L.P.
- 206. Lehman Brothers Offshore Partnership GP 2000/2001 L.P.
- 207. Lehman Brothers Offshore Real Estate Associates, Ltd
- 208. Lehman Brothers OTC Derivatives Inc.
- 209. Lehman Brothers Overseas Inc.
- 210. Lehman Brothers Pacific Holdings Pte. Ltd.
- 211. Lehman Brothers Participation Fund Associates, L.P.
- 212. Lehman Brothers Partnership GP 2000/2001 L.P. (dissolved)
- 213. Lehman Brothers Private Equity Advisers L.L.C.
- 214. Lehman Brothers Private Fund Advisers LP
- 215. Lehman Brothers Private Fund Management LP
- 216. Lehman Brothers Private Funds Investment Company GP, LLC
- 217. Lehman Brothers Private Funds Investment Company LP, LLC
- 218. Lehman Brothers Secondary Fund of Funds Associates L.P.
- 219. Lehman Brothers Secondary Fund of Funds L.P.
- 220. Lehman Brothers Securities Taiwan Limited
- 221. Lehman Brothers Services India Private Limited
- 222. Lehman Brothers Singapore PTE Ltd.
- 223. Lehman Brothers South Asia Limited (Inactive)
- 224. Lehman Brothers South East Asia Investments PTE Limited
- 225. Lehman Brothers Spain Holdings Limited
- 226. Lehman Brothers Special Financing Inc.
- 227. Lehman Brothers Sudamerica S.A.
- 228. Lehman Brothers U.K. Holdings (Delaware) Inc.
- 229. Lehman Brothers Uruguay S.A.
- 230. Lehman Brothers VC Partners L.P.
- 231. Lehman Brothers Venture Associates Inc.
- 232. Lehman Brothers Venture Bankers' Partnership L.P.
- 233. Lehman Brothers Venture Capital Partners I, L.P.
- 234. Lehman Brothers Venture GP Partnership L.P.
- 235. Lehman Brothers Venture Partners L.P.
- 236. Lehman Brothers Verwaltungs-und Beteiligungsgesellschaft mbH
- 237. Lehman CMO Inc.
- 238. Lehman Commercial Paper Inc.
- 239. Lehman Crossroads Corporate Investors II, LP
- 240. Lehman Insurance Company
- 241. Lehman Loan Funding I LLC
- 242. Lehman Mortgage Company of Canada (surrendered)
- 243. Lehman Mortgage Holdings Canada I Inc. (inactive)
- 244. Lehman Mortgage Holdings Canada II Inc. (inactive)
- 245. Lehman Municipal ABS Corp. Lehman OPC LLC
- 246. Lehman Pass-Through Securities Inc.
- 247. Lehman Queens Center Inc. (inactive)
- 248. Lehman Queens Limited Inc. (inactive)

- 249. Lehman Re Ltd.
- 250. Lehman Realty & Development Corp.
- 251. Lehman Receivables Corp. (dissolved)
- 252. Lehman Risk Advisors Inc.
- 253. Lehman Risk Management, Inc. (dissolved)
- 254. Lehman Structured Assets Inc.
- 255. Lehman Structured Securities Corp.
- 256. Lehman Syndicated Loan Inc.
- 257. Lehman VIP Holdings Inc.
- 258. Lehman VIP Investment LDC
- 259. Liberty Corner Inc. (sold)
- 260. Liberty GP II Inc. (sold)
- 261. Libro Companhia Securitizadora de Creditos
- 262. LIBRO Holdings I Inc.
- 263. Long Point Funding Pty Ltd.
- 264. Louise Y.K.
- 265. LPTG Inc.
- 266. LPTG Intermediate LLC
- 267. LPTG LLC
- 268. LW-LP Inc.
- 269. LW-LP Properties Inc.
- 270. M&L Debt Investments Holdings Pty Limited
- 271. M&L Debt Investments Pty Limited
- 272. Mast Depositor Corp
- 273. MBAM Investor Limited
- 274. MBR/GP Corp.
- 275. Merit, LLC
- 276. Metro Realty Corporation (dissolved)
- 277. MMP Funding Corp.
- 278. Morganberry Corporation
- 279. Nai Ham Hotel 1 Company Limited
- 280. Neuberger & Berman Agency, Inc.
- 281. Neuberger Berman Asset Management, LLC
- 282. Neuberger Berman Inc.
- 283. Neuberger Berman Investment Services, LLC
- 284. Neuberger Berman Pty Ltd.
- 285. Neuberger Berman, LLC
- 286. Newark Properties One Inc.
- 287. Nexity Investment Partnership L.P.
- 288. NL Funding, L.P.
- 289. NL GP Inc.
- 290. Northstar Equipment Leasing Income Inc. (dissolved)
- 291. NPC Inc. (dissolved)
- 292. O.M.B. Limited Partner Ltd.
- 293. OCI Holdings Limited
- 294. OSD Corp.
- 295. PAC Aircraft Management Inc.
- 296. Pentaring, Inc.
- 297. Phuket Hotel 1 Holdings Company Limited.

- 298. Pike International Y.K. Pindar Pty Ltd.
- 299. Preferred Group Limited
- 300. Preferred Holdings Limited
- 301. Preferred Mortgages Limited
- 302. Principal Transactions Inc.
- 303. QP80 Real Estate Services Inc.
- 304. Quality Pork Partners, Inc.
- 305. Real Estate Investors Inc. (dissolved)
- 306. Real Estate Private Equity Inc.
- 307. Real Estate Services I Inc. (dissolved)
- 308. Real Estate Services VII Inc. (dissolved)
- 309. Reliance Energy E&P, LLC
- 310. REPE LBREP III LLC
- 311. Revival Holdings Limited
- 312. RIBCO LLC
- 313. RIBCO SPC, Inc.
- 314. Rock Hill Real Estate, Inc.
- 315. Sage Partners, LLC
- 316. SAIL Investor Pte Ltd.
- 317. Sambar Properties Inc.
- 318. SASCO ARC Corporation
- 319. Scranzay, Inc.
- 320. Security Assurance Advisers, LP
- 321. Select Asset Inc.
- 322. Senior Income Fund Inc. (dissolved)
- 323. Serafino Investments Pty Limited
- 324. Shearson Lehman Brothers Capital Partners II, L.P.
- 325. Shearson Lehman Hutton Capital Partners II
- 326. Skratook LLC
- 327. Small Business Assets I LLC
- 328. Southern Pacific Funding 5 Ltd
- 329. Stamford Investment Realty Inc.
- 330. STRATUS I Inc.
- 331. Structured Asset Securities Corporation II
- 332. Structured Asset Securities Corporation
- 333. Structured Options Inc.
- 334. STUIE CORP.
- 335. Sunrise Finance Co., Ltd.
- 336. TAL Europe, LLC
- 337. Tallus
- 338. Thayer Group Limited
- 339. Thayer Properties (Jersey) Ltd.
- 340. Thayer Properties Limited
- 341. Townsend Analytics Japan Ltd.
- 342. Townsend Analytics, Ltd.
- 343. TX Tower Inc. (sold)
- 344. West Dover, LLC
- 345. Wharf Reinsurance Inc.
- 346. Woori-LB First Asset Securitization Specialty Co., Ltd.

- 347. Woori-LB Fourth Asset Securitization Specialty Co., Ltd.
- 348. Y.K Tower Funding
- 349. Y.K. Park Funding

Affiliations of Outside Directors

Michael L. Ainslie

- director - The St. Joe Company
- director - Lehman Brothers Bank, FSB
- member (and the chairman emeritus) of the Board of Directors of The Posse Foundation, Inc.
- trustee - Vanderbilt University

John F. Akers

- director - W.R. Grace & Co

Roger S. Berlind

- governor - The Broadway League

Thomas H. Cruikshank

Marsha Johnson Evans

- advisory board - LPGA
- advisory board - Pew Partnership for Civic Change
- director - America's Development Foundation
- director - Huntsman Corporation
- director - Naval Academy Foundation
- director - Office Depot, Inc.
- director - Weight Watchers International, Inc.

Sir Christopher Gent

- advisory board - Reform
- director - Ferrari SpA
- senior advisor - Bain & Company, Inc.

Roland A. Hernandez

- advisory board - David Rockefeller Center for Latin American Studies at Harvard University
- advisory board - Harvard Law School
- director - Sony Corporation
- director - The Ryland Group, Inc.
- director - Vail Resorts, Inc.
- director - MGM Mirage
- President's Council on International Activities - Yale University

Henry Kaufman

- member - Board of Trustees of New York University
- member - Board of Trustees of the Animal Medical Center

- member (and the chairman emeritus) - Board of Overseers of the Stern School of Business of New York University
- member (and the chairman emeritus) - Board of Trustees of the Institute of International Education
- member of the Advisory Committee to the Investment Committee of the International Monetary Fund Staff Retirement Plan
- member of the Board of Governors of Tel-Aviv University treasurer (and former trustee) of The Economic Club of New York
- member of the International Advisory Committee of the Federal Reserve Bank of New York
- president - Henry Kaufman & Company

John D. Macomber

- chairman - Council for Excellence in Government
- director - Collexis Holdings, Inc.
- director - Stewart & Stevenson LLC
- trustee - Carnegie Institution of Washington
- trustee - Folger Library
- vice chairman - Atlantic Council

Professionals Retained by the Company

- Akerman Senterfitt
- Allen & Overy LLP
- Allen Matkins Leck Gamble Mallory and Natsis
- Alvarez & Marsal North America LLC
- Andrews & Kurth LLP
- Appleby Global
- Baker & McKenzie LLP
- Ballard Spahr Anders & Ingersoll, LLP
- Bar & Karrer AG
- Bedell Cristin
- Benesch, Fiedlander, Coplan & Arnoff LLP
- Berkman Wechsler Bloom & Co., Law Offices
- Blake Cassels & Graydon LLP
- Bloom Murr & Accomazzo, P.C.
- Bortstein Legal LLC
- Bracewell & Giuliani LLP
- Brand Law Group, PC
- Brownstein Hyatt Farber Schreck, LLP
- Bulboaca & Associatii
- Burns, White & Hickton
- Cadwalader, Wickersham & Taft LLP
- Cains
- Carrington, Coleman, Sloman & Blumenthal, L.L.P.
- Cassels Brock & Blackwell LLP
- Cederquist
- Chiomenti Studio Legale

- Click & Null, P.C.
- Conway and Mrowiec
- Cox Castle Nicholson
- Curtis, Mallet-Prevost, Colt & Mosle LLP
- Davies Ward Phillips & Vineberg
- Davis & Gilbert LLP
- De Brauw Blackstone Westbroek
- Dechert LLP
- Deloitte & Touch USA LLP
- DLA Piper
- Dorsey & Whitney LLP
- Duff and Phelps
- Einstein Malanchuk LLP
- Ernst & Young
- Evergreen Law Group
- Foster, Graham, Milstein & Calisher, LLP
- Fragomen, Del Rey, Bernsen & Loewy, LLP
- Freshfields Bruckhaus Deringer
- Fried Frank
- FTI Consulting, Inc.
- Fulbright & Jaworski L.L.P.
- Gianni, Origoni Grippo & Partners
- Gibson, Dunn & Crutcher LLP
- Hahn Loeser & Parks LLP
- HBN Law
- Heller Ehrman LLP
- Herbert Smith CIS LLP
- Herbert Smith Ltd.
- Herrick & Feinstein MMOR Consulting
- Hogan & Hartson
- Houlihan Lokey Howard & Zukin Capital, Inc.
- Houser & Allison, APC
- Hunton & Williams LLP
- Jeffer, Mangels, Butler & Marmaro
- Jenner and Block LLP
- Jones Day
- Kahrl & Wutcher LLP
- Kellerhals Hess
- Kepley Brouscious & Biggs
- Klavins & Slaidins
- Kleyr Grasso Associes
- Kramer Levin Naftalis & Frankel LLP
- Krieg Devault LLP
- L.B. Smithplein 3
- Latham & Watkins LLP
- Lazard Freres & Co.

- Lewis and Roca LLP
- Locke Lord Bissell & Liddell LLP
- LS Horizon Ltd.
- Luboja & Thau, LLP
- Maples and Calder (Cayman Office)
- McKee Nelson
- McKenna Long & Aldridge LLP
- Meitar, Liguornik, Geva & Leshem Brandwein
- Menter, Rudin & Trivelpiece, P.C.
- Mercer Marsh & McLennan Companies
- Milbank, Tweed, Hadley & McCloy LLP
- Miller Canfield Paddock Stone
- Mitsui Company
- MM Arizona Holdings LLC
- MMOR Consulting
- Momo-o, Matsuo & Namba
- Morrison & Foerster LLP
- NautaDutilh N.V.
- NBP Clems
- Norton Rose LLP
- Ogier
- Oh-Ebashi LPC & Partners
- Paul, Hastings, Janofsky & Walker LLP
- Paul, Weiss, Rifkind, Wharton & Garrison LLP
- Pekin & Pekin
- Pite Duncan
- PricewaterhouseCoopers
- Prickett Jones & Elliott, P.A.
- Quinn Emanuel Urquhart Oliver & Hedges, LLP
- Raja & Tann
- Reilly Pozner & Connelly LLP
- Richards, Layton & Finger, P.A.
- Schulte, Roth & Zabel LLP
- Sidley Austin LLP
- Sills Cummis Epstein & Gross P.C.
- Simpson Thacher & Bartlett LLP
- Skadden, Arps, Slate, Meagher & Flom LLP
- Smith Dollar
- Snell & Wilmer
- Sonnenschein Nath & Rosenthal
- Squire, Sanders & Dempsey LLP
- Stamford Law Corporation
- Stroock, Stroock & Lavan
- Thacher Proffitt & Wood LLP
- Tompkins, McGuire, Wachenfeld & Barry LLP
- Tozzini Freire Advogados

- Trenam, Kemker, Scharf, Barkin, Frye, O'Neill & Mullis
- White & Case
- Willkie Farr & Gallagher LLP
- Windels Marx Lane & Mittendorf, LLP
- Woodbury & Santiago, P.A.

Litigation Claimants

- Alaska Electrical Pension Fund
- Alex E. Rinehart
- Aliant Bank
- Annuity Fund et al. v. Lehman Brothers Holdings, Inc., et al.
- Avenius, et al. v. Banc of America Securities LLC, et. al.
- Bader & Yakaitis P S P & Trust
- Bank of America, N.A.
- BHL Capital Partners L.P.
- BP Energy Company & BP Corporation North America Inc.
- Breakaway Solutions Inc.
- Carolina First Bank
- City of Cleveland, Ohio
- David Trent
- Declan Kelly
- Deutsche Bank AG
- Electronic Trading Group, LLC
- Elizabeth Foster
- Evergreen Solar, Inc.
- First Alliance Mortgage Company Class Action
- Fogarazzo, et al. v. Lehman Brothers Inc., et al. Claude A. Reese
- Fogel Capital Management, Inc.
- Forza Capital Management, L.L.C.
- Friedman, Billings, Ramsey Group, Inc.
- Hugh D. Barton
- In re Issuer Plaintiff Initial Public Offering Fee Antitrust Litigation (consolidated class action)
- In re Lehman Brothers Holdings, Inc. Derivative Litigation (Garber, Staehr, Locals 302 & 612 of the International Union of Operating Engineers-Employers Construction Industry Retirement Trust, and Saginaw Police & Fire Pension Board, plaintiffs)
- In re Mirant Corporation Securities Litigation (class action)
- In re Public Offering Antitrust Litigation (consolidated class action)
- IPO Class Actions
- J. Bader
- Keith Carpenter
- Keith Cheng
- Locals 302 & 612 of the International Union of Operating Engineers-Employers
- Mark Montag
- Mary Helbeyn

- Massachusetts Water Resources Authority
- Miron Berenshteyn
- Oliver Cheng
- Operative Plasterers and Cement Masons International Association Local 262 Annuity Fund
- Overstock.Com Inc., et al. v. Morgan Stanely & Co. Inc., et al.
- Research Analyst Independence Litigations
- Rye Select Broad Market Portfolio Limited
- Rye Select Broad Market XL Portfolio Limited
- Securities Investor Protection Corporation
- Sentinel Management Group, Inc.
- Sola Ltd. Royal Bank of America v. Lehman Brothers Special Financing
- Southern Community Financial Corporation, Southern Community Bank and Trust
- State Street Bank and Trust Company
- The Adelpia Recovery Trust
- The Options Clearing Corporation
- Wright et al. v. Lehman Brothers Holdings Inc. et al. (A. Vernon Wright and Dynoil Refining LLC, plaintiffs)

Largest Holders of Trade Debt

1. 1221 Avenue of the Americas
2. 125 Broad Street
3. 1301 Properties Owner LP
4. 2027 Collections Center Drive
5. 4 Connections LLC
6. 425 Lexington Ave.
7. 515 South Flower Street
8. 55 Broadway
9. 767 Fifth Avenue
10. 77 West Wacker
11. A V Services Inc.
12. AC Nielsen Company
13. Acronis, Inc.
14. AFD Contract Furniture Inc.
15. Agilysys NJ, Inc.
16. Allen & Overy
17. Alpha Office Supplies Inc.
18. Anjarlekar & Associates
19. ANZ Banking Group Limited
20. Aperture Technologies
21. Ashurst Morris Crisp
22. Australia and New Zealand Banking Group Limited
23. Automated Securities Clearance Ltd.
24. Ayco Services Agency Inc.
25. Banctec Ltd.
26. Bank of America Plaza STE 3500 1041. Bank of Taiwan, New York Agency

27. Bank One Plaza
28. Bats Trading, Inc.
29. Bloomberg Finance LP
30. Bloomberg L.P.
31. Broadridge Securities Processing
32. BT Americas, Inc.
33. Cadwalader, Wickersham & Taft
34. Canary Wharf Management Limited
35. CB Richard Ellis Client Account RE Gloa
36. CDW Direct LLC
37. Centrale Attivita Finanziarie SPA
38. CHD Meridian Healthcare
39. Clayton Fixed Income Services, Inc.
40. Clifford Chance
41. Compliance Data Center Inc.
42. Compucenter (UK) Ltd.
43. Computer Associates International Inc.
44. Computer Financial Consultants, Inc.
45. Cushman & Wakefield Inc.
46. Cyveillance
47. Davis Polk and Wardwell
48. DBRS Inc.
49. Dell Marketing L.P.
50. Deutsche Borsche AG
51. DGWB, Inc.
52. Dimension Data
53. Diversified Global Graphics Group DG3
54. DnB NOR Bank ASA
55. Drowst Trading, LLC
56. Elyo Services Limited
57. Emil Werr
58. Enterprise Solution Providers Inc.
59. Ernst & Young LLP
60. Ernst & Young Private Limited
61. EXLservice Holdings Inc.
62. Fidessa Plc.
63. First Commercial Bank Co., Ltd, New York Agency
64. FTInteractive Data
65. Gartner Group Inc.
66. Gotham Technology Group
67. Greenline Financial Technologies Inc.
68. Hanover Moving & Storage Co. Inc.
69. Hatfield Philips International Limited
70. Haworth Singapore PTE Ltd.
71. Headstrong Services, LLC
72. Henegan Construction Co., Inc.
73. Hewlett Packard AP (Hong Kong) Limited
74. Hewlett Packard Company
75. HSBC Bank

76. IBM Corporation
77. ICAP Securities Limited 1078.
78. Information Builders Inc.
79. Intuition Publishing
80. Ikon Office Solutions Inc.
81. ILOG Inc.
82. Inconit Corporation
83. Information Builders Inc.
84. Infusion Development Corp.
85. Integreon Managed Solutions
86. Interactive Data Corp.
87. Intuition Publishing Inc.
88. IPC Information Systems Inc.
89. Iron Mountain Digital Archives
90. Iron Mountain Records Management
91. JQ Network PTD Limited 1082
92. Kepner Tregoe Inc.
93. Key Systems
94. Kim & Chang
95. Kingston Communications PLC
96. KPMG, LLP
97. Lancaster Office Cleaning Co.
98. LexisNexis
99. Linklaters, S.L.
100. Liquid Engines, Inc.
101. Logical Information Machines
102. London & European Title Insurance Services Ltd.
103. London Borough of Tower Hamlets Rates
104. London Eastern Railway Limited
105. Mace Limited
106. McKee Nelson LLP
107. Mellon Analytical Solutions
108. Meridian IT, Inc.
109. Meridian It, Inc.
110. Michael Stapleton Associates
111. Microsoft Corporation
112. Microsoft Licensing, GP
113. Millennium Developers PVT Ltd.
114. Morse Group Limited
115. Morse Service Holdings Limited
116. National Bank of Australia
117. National Commerce Bank
118. Net One Systems
119. Network Appliance Inc.
120. Nishimura & Partners
121. Northrop Grunman
122. NYSE Market, Inc.
123. Origin HR Consulting Limited
124. Paul Weiss

125. Polaris Software Lab (India), Ltd.
126. Pricoa Relocation UK Limited
127. Quest Software Inc.
128. Rainmaker Group LLC
129. Restaurant Associates
130. Reuters America
131. Reuters Ltd.
132. Rittal Corporation
133. Rockefeller Center North, Inc.
134. Rolfe & Nolan Systems Inc.
135. RR Donnelley Receivables Inc.
136. SAS Institute Inc
137. Sharon Land Company, LLC
138. SOS Security Inc.
139. Standard & Poor's
140. Standard and Poor's Corp.
141. Standard Chartered Bank
142. Standard Register
143. Storage Technology Corp
144. Structure Group
145. Sungard Securities Finance Ltd.
146. Swapswire Limited
147. Swets Information Services Inc.
148. Tac Americas, Inc.
149. Taipei Fubon Bank, New York Agency
150. Tata Consultancy Services
151. The Bank of New York
152. The British Land Company PLC
153. Thomson Financial
154. TIBCO Software, Inc.
155. Transaction Network Services
156. Trilogy Leasing Co. LLC
157. Trimont Real Estate Advisors Inc.
158. Triple Point Technology, Inc.
159. Verrazano Consulting Solutions, LLC
160. Vertex Mortgage Services
161. Video Corporation Of America
162. Virtix
163. Wipro Technologies
164. Wombat Financial Software, Inc.
165. ZKB (Zurcher Kantonalbank)

Professionals Retained by Significant Creditor Groups

- Akin Gump Strauss Hauer & Feld LLP
- FTI Consulting, Inc.
- Houlihan Lokey Howard & Zukin Capital, Inc.
- Milbank, Tweed, Hadley & McCloy LLP
- Munsch Hardt Kopf & Harr, P.C.

- Quinn Emanuel Urquhart Oliver & Hedges, LLP
- The Wilson Law Firm, PC

Utilities

- AT&T
- Cleveland Division of Water
- Cleveland Public Power
- ComEd
- Con Edison
- Dominion
- Illuminating
- Interstate Gas
- NEORS
- NSTAR Electric
- NYC Water Board
- Sempra Energy Solutions
- The Hess Corporation
- Time Warner

Committee Members

- Aegon USA Investment Management
- MetLife
- Mizuho Corporate Bank Ltd.
- RR Donnelley & Sons
- Shinsei Bank, Limited
- The Bank of NY Mellon
- The Royal Bank of Scotland, PLC
- The Vanguard Group
- Wilmington Trust Company

Selected Derivative Counterparties

1. Advanced Graphic Printing, Inc.
2. Advanced Micro Devices, Inc.
3. AIG CDS, Inc.
4. Aircraft Finance Trust
5. Allison Transmission
6. AMBAC Credit Products, LLC
7. A.M. McGregor Home
8. American Investor Life Insurance Company
9. Aviva Life Insurance Company
10. Aviva Life & Annuity Company
11. Banca Italease S.p.A.
12. Banco Espirito Santo Investimento
13. Banco Espirito Santo
14. Bayview Financial, L.P.
15. Bayview Opportunity Master Fund, L.P.

16. Bremer Financial Corporation
17. BRM Group, Ltd.
18. Canadian National Resources Limited
19. Capital Automotive L.P.
20. Cheung Kong Bond Finance Limited
21. Chevron U.S.A. Inc.
22. City of Milwaukee, Wisconsin
23. Colorado Housing Finance Authority
24. Consolidated Container Company LLC
25. Convexity Capital Master Fund L.P.
26. Deer Park Road Corporation
27. Delaware River Port Authority
28. Deutsche Bank National Trust Company
29. Deutsche Bank Trust Company Americas
30. Dexia Bank Internationale a Luxembourg SA
31. Dexia Banque Belgique SA
32. Dexia Credit Local, Dexia Kommunalbank Deutschland AG
33. Direct Energy Business, LLC
34. Dollar General Corporation
35. E-Capital Profits Limited
36. Embarcadero Aircraft Securitization Trust
37. Emigrant Bank
38. Energy America LLC
39. Enterprise Products Operating, LLC
40. EPCO Holdings, Inc.
41. Federal Home Loan Bank of Dallas
42. FirstBank of Puerto Rico
43. Florida Power & Light Company
44. FPL Energy Power Marketing, Inc.
45. FSA Credit Protection Trust 283
46. Gaston Christian School, Inc.
47. Government of Singapore Investment Corp.
48. H21 Absolute Return Concepts SPC ARC-B07-20
49. H21 Absolute Return Portfolios SPC Class A
50. HarbourView CDO III, Limited
51. HFF I, LLC
52. Houghton Mifflin Harcourt Publishing Company
53. Iconix Brand Group, Inc.
54. Idaho Housing and Finance Association
55. Indianapolis Life Insurance Company (Inc)
56. ING Life Insurance & Annuity Company
57. ING USA Annuity & Life Insurance Company
58. Intel Corporation
59. Iowa Telecommunications Services Inc
60. Irish Life & Permanent PLC
61. Italease Finance S.p.A.
62. JA Solar Holdings Co., LTD.
63. Lexington Insurance Company
64. Life Investors Insurance Company of America

- 65. Lincore Limited
- 66. Linn Energy, LLC
- 67. MEG Energy Corp.
- 68. Metavante Corporation
- 69. Ministry of Finance Italy
- 70. Monumental Life Insurance Company (INC)
- 71. Natixis Environment & Infrastructures
- 72. Nebraska Investment Finance Authority
- 73. New Generation Funding Trust 15
- 74. New Generation Funding Trust 16
- 75. New Jersey Housing and Mortgage Finance Agency
- 76. New York Life & Annuity Insurance Corporation
- 77. New York Life INS & Annuity Corp Private Placi
- 78. New York Life Insurance Company Inc
- 79. Northcrest, Inc.
- 80. Occidental Power Services, Inc.
- 81. Official Committee of Unsecured Creditors
- 82. OHP Opportunity Limited Partnership
- 83. One Madison Investments (CAYCO) Limited
- 84. Pacific Life & Annuity Co
- 85. Pacific Lifecorp
- 86. Pacific Life Insurance Company
- 87. Pinnacle Foods Finance LLC
- 88. Portfolio Green German CMBS GMBH
- 89. Principal Financial Services Inc.
- 90. Putnam (183 ISDA's)
- 91. Reliastar Life Insurance Company
- 92. Reliastar Life Insurance Company of New York
- 93. Reynolds American Defined Benefit Master Trust
- 94. Riversource Life Insurance Company of New York
- 95. Russell Implementation Services Inc.
- 96. Russell Investment Group
- 97. Security Life of Denver Insurance Company
- 98. Security Life of Denver Insurance Company Inc
- 99. Simpson Meadows
- 100. Southern California Edison Company
- 101. Standard Credit Group LLC
- 102. Sunamerica Life Insurance Company
- 103. TFS (Germany)
- 104. TFS (TX)
- 105. TFS Derivatives Corporation
- 106. TFS Derivatives Total
- 107. TFS Derivatives Total
- 108. TFS Oil
- 109. TFS Oil Floor
- 110. TFS PWR NG
- 111. TFS Sing
- 112. TFS UK
- 113. TFS UK Cleared

- 114. TFS-ICAP
- 115. Tobacco Settlement Financing Corporation
- 116. Tradition (North America) Inc.
- 117. Tradition Asiel Securities Inc.
- 118. Tradition Services S.A. DE C.V. Mex
- 119. Transamerica Financial Life Insurance Co
- 120. Transamerica Occidental Life Insurance Co
- 121. Tullett Prebon Holdings Corporation
- 122. University of Pittsburgh
- 123. Verde CDO Ltd.
- 124. Verde CDO, LLC
- 125. Veyance Technologies, Inc.
- 126. Wellmont Health System
- 127. West Corporation
- 128. Zeeland Aluminium Company AG

Principal Investments

- 1. Castex Energy 2007, L.P.
- 2. Castex Energy, Inc.
- 3. Crimson Exploration Inc.
- 4. David Arrington Oil & Gas Barnett Shale IV, LLC
- 5. David Arrington Oil & Gas, Inc.
- 6. Delta Prefco Limited
- 7. Delta Topco Limited
- 8. DHS Drilling Company
- 9. DHS Holding Company
- 10. Energy XXI Gulf Coast, Inc.
- 11. FDR Holdings, Ltd.
- 12. Frontier Drilling ASA
- 13. Frontier Drilling USA, Inc.
- 14. Greenbrier Minerals Holdings, LLC
- 15. Greenbrier Minerals, LLC
- 16. Hilcorp Energy I, L.P.
- 17. Hilcorp Exploration Venture 1 LLC
- 18. Jazz Pharmaceuticals, Inc.
- 19. JPI Commercial, LLC
- 20. Latshaw Drilling & Exploration Company
- 21. Latshaw Drilling Company, LLC
- 22. Minrad International, Inc.
- 23. Mountain Drilling Company
- 24. Mountain Drilling LLC
- 25. Orthovita, Inc.
- 26. Petsec Energy Inc.
- 27. RJO Holdings Corp.
- 28. RJO Investor Corp.
- 29. Sacher Funding Ltd.
- 30. SCP Worldwide I L.P.

- 31. Sixth Gear Funding Trust
- 32. Sixth Gear Inc.
- 33. Sixth Gear Solutions Corp.
- 34. SkyPower Corp.
- 35. Varel Funding Corp.
- 36. Varel International Ind., L.P.
- 37. First Wind Holdings, LLC
- 38. UP Acquisition Sub Inc.
- 39. Up Holdings Inc.
- 40. Pegasus International, Inc.
- 41. Universal Ensco, Inc.
- 42. Brozero Limited
- 43. FR Acquisition Holding Corporation (Luxembourg) Sarl
- 44. FR Acquisition Subco (Luxembourg) Sarl
- 45. FR Acquisition Corporation (Luxembourg) Sarl
- 46. FR Acquisition Finance Subco (Luxembourg) Sarl
- 47. FR Acquisition Corporation (Europe) Limited
- 48. JFB Firth Rixson, Inc.
- 49. FR Acquisition Corporation (US), Inc.
- 50. Forgings International Holdings Limited
- 51. Forgings International Holdings 1 Limited
- 52. Forgings International Limited
- 53. Firth Rixson Limited
- 54. JFB Overseas Holdings Limited
- 55. Voss of Norway ASA

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X
In re : Chapter 11 Case No.
LEHMAN BROTHERS HOLDINGS INC., *et al*, : 08-13555 (JMP)
Debtors. : (Jointly Administered)
-----X

**ORDER PURSUANT TO SECTION 327(A) OF THE BANKRUPTCY CODE
AUTHORIZING THE EMPLOYMENT AND RETENTION OF BROWNGREER PLC
AS FEE AND EXPENSE ANALYST *NUNC PRO TUNC* AS OF JUNE 10, 2009**

Upon the application (the “Application”) of the Fee Committee for an order, pursuant to the Order Appointing Fee Committee and Approving Fee Protocol (Docket No. 3651), authorizing the Fee Committee to retain BrownGreer PLC (“BrownGreer”) as a fee and expense analyst for purposes of automated analysis of the fees and expenses in the above-captioned cases; and upon the affidavit of Orran L. Brown, annexed to the Application as Exhibit B; and notice of the Application having been given as set forth in the Application; and it appearing that such notice is due and sufficient and that no further or other notice is required; and the Court being satisfied that BrownGreer does not hold or represent an interest adverse to the Debtors’ estates and that BrownGreer is a “disinterested person” as such term is defined under section 101(14) of the Bankruptcy Code, and that the employment of BrownGreer is necessary and in the best interests of the Fee Committee and these cases; and the Court having determined that the legal and factual basis set forth in the Application establishes just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefore, it is hereby

ORDERED, that subject to the terms and conditions of this Order, the Application is granted; and it is further

ORDERED, that terms not otherwise defined herein shall have the meaning ascribed to them in the Application; and it is further

ORDERED, that the Fee Committee is authorized to employ, retain, compensate, and reimburse BrownGreer as its fees and expense analyst pursuant to the Engagement Statement on the terms and conditions set forth in the Application, this Order, and the Engagement Statement, effective *nunc pro tunc* to June 10, 2009; and it is further

ORDERED, that BrownGreer shall submit monthly invoices to the Fee Committee, which, upon approval by the Fee Committee under standards similar to those of sections 330 and 331 of the Bankruptcy Code, may be submitted to the Debtors for payment; and it is further

ORDERED, that BrownGreer shall otherwise be retained and compensated in accordance with the terms of the Engagement Statement; and it is further

ORDERED, that to the extent that either the Engagement Statement or the Application is inconsistent with this Order, the terms of this Order shall control; and it is further

ORDERED that this Court shall retain jurisdiction with respect to all matters arising from or related to the implementation of this Order.

Dated: New York, New York
November __, 2009

The Honorable James M. Peck
United States Bankruptcy Judge